



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Cynthia Flannery  
DOCKET NO.: 22-01422.001-R-1  
PARCEL NO.: 13-11-200-150

The parties of record before the Property Tax Appeal Board are Cynthia Flannery, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,329  
**IMPR.:** \$122,931  
**TOTAL:** \$131,260

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 2-story townhome of frame exterior construction with 1,962 square feet of living area. The dwelling was constructed in 1986. Features of the home include a look out basement with finished area, central air conditioning, two fireplaces and a 462 square foot garage. The property has a 1,964 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject and within .39 of a mile from the subject property. The comparables are reported to have sites of either 1,678 or 1,789 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction that contain either 1,689 or 1,789 square feet of living area that were built in from 1978 to 1980. The

appellant reported that each comparable has a basement with finished area,<sup>1</sup> one of walk-out design, central air conditioning, two fireplaces and a garage containing either 441 or 484 square feet of building area. The comparables sold from December 2020 to April 2022 for prices ranging from \$281,000 to \$314,910 or from \$157.07 to \$186.45 per square foot of living area, including land. The appellant disclosed that the subject property sold in November 2020 for \$408,500 or \$208.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,260. The subject's assessment reflects a market value of \$393,819 or \$200.72 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review, through the assessor, submitted an MLS data sheet of the subject's 2020 sale and asserted the "appellant's comparables are of smaller size, including four without basements compared to the subject's look-out basement." The assessor recommends no change based on the board of review comparable sales that have the same square footage, view and most similar to the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located in the same assessment neighborhood code as the subject and within .37 of a mile from the subject property. The comparables have sites of 1,964 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction each containing 1,964 square feet of living area that were built in either 1984 or 1985. Each comparable has a walk-out basement with finished area, central air conditioning, one or two fireplaces and a garage containing 462 square feet of building area. The comparables sold from August 2020 to April 2022 for prices ranging from \$370,000 to \$499,000 or from \$188.39 to \$254.07 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the sale of the subject, appellant's comparable #5 along with board of

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<sup>1</sup> The appellant submitted a Multiple Listing Services (MLS) data sheet for comparable #3 disclosing that the comparable has two fireplaces, a finished basement and was rehabbed in 2020.

<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

review comparable #3 due to their remote sale dates occurring in 2020, less proximate in time to the January 1, 2022, assessment date given other sales available in the record.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #3 and #4 along with board of review comparables #1 and #2. The Board finds that these comparables sold more proximate in time and are similar to the subject in location, design, age, dwelling size, and some features. The comparables sold from January 2021 to April 2022 for prices ranging from \$281,000 to \$499,000 or from \$157.07 to \$254.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$393,819 or \$200.72 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 26, 2024



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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